



Form TC-69 is used to register with the Utah State Tax Commission for the taxes listed below. For registration of a DBA, use Department of Commerce form, "Business Name Registration / DBA Application," available at all registration locations, online at **commerce.utah.gov**, or by telephone at (801) 530-4849.

General Instructions

- Read the instructions carefully.
- Type or print clearly.
- Applications with missing or illegible information will be returned.
- Mail or fax the completed application to the Tax Commission (address at the right).
- Allow 15 business days for processing.
- Contact the appropriate city or county for business licensing requirements.

Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134-3310
(801) 297-2200
1-800-662-4335
Fax: (801) 297-3573
www.tax.utah.gov

Type of Registration

✓ Check each box that applies

	Fee	Complete Sections
<input type="checkbox"/> Employer Withholding*	No Fee	1, 2, 5
<input type="checkbox"/> Sales and Use Tax License*	No Fee	1, 3, 4, 5
<input type="checkbox"/> Beer Tax (distributor/manufacturer)	No Fee	1, 5
<input type="checkbox"/> Lubricating Oil Fee	No Fee	1, 5
<input type="checkbox"/> Telecommunications Service Provider	No Fee	1, 5
<input type="checkbox"/> Cigarette and Tobacco License (make check payable to Utah State Tax Commission)	\$30 per location	1, 5
<input type="checkbox"/> Cigarette Stamper	License and Bond†	1, 5
<input type="checkbox"/> Tobacco Products	License and Bond†	1, 5

Office Use Only (USTC)

†The minimum amount of bond is \$500 for cigarettes or tobacco, or \$1,000 for both. Contact an insurance company of your choice to obtain a surety or performance bond. Attach the bond to the application, or forward the bond after submitting the application.

*** Existing Accounts** Applicants for sales or withholding accounts may be required to post a bond upon review of prior filing history. Enter any existing or previous tax account numbers with the Utah State Tax Commission: _____

If you purchase a business, obtain from the seller a letter from the Tax Commission stating that no sales and use tax is due; or withhold enough of the purchase money to cover all unpaid taxes. If you fail to withhold sufficient funds from the purchase money, you will be held personally liable for the seller's unpaid sales and use tax, including all sales-related taxes (UCA §59-12-112).

Reporting and Remittance Guidelines

Always file tax returns by the due date and remit full payment. You must file a return, even if no taxes are due. Just declare zero tax, sign and date your return, and file by the due date.

You must file and pay timely, even if you do not receive a preprinted form from us. Forms are available online at **tax.utah.gov**, at all tax locations, or by calling the automated forms line at (801) 297-6700.

If you do not file a return or pay taxes due, we will send you a tax delinquency notice and/or contact you. If you disagree with an action taken by the Tax Commission, you have the right to file an appeal within 30 days of receiving the notice. See Pub 2, "Utah Taxpayer Bill of Rights," for more information.

For questions about EFT payments, refer to form TC-85 for sales and use tax, or call (801) 297-3817 for assistance. For employer withholding, refer to Pub 43, or call (801) 297-7626 for assistance.

Temporary License for Special Events

Regardless of whether you have a permanent sales tax license, all persons or vendors who participate in a one-time event or an event that runs six months or less where sales occur are required to obtain a temporary sales tax license.

These "special events" are generally removed from a vendor's usual location and fall under a variety of situations, including state and county fairs, festivals, antique shows, gun shows, food shows, art shows, auctions, mall kiosks, swap meets, conventions, hobby shows, seasonal stands found in malls, and other similar events.

Registering for a temporary license is easy. It can be done online or by telephone. On the Internet, follow the links from the Tax Commission's website, **tax.utah.gov**. To register by phone, call (801) 297-6303, or toll free (outside the Salt Lake area), 1-800-662-4335, ext. 6303.

If you need an accommodation under the Americans With Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-2020. Please allow three working days for a response.

Section 2 – Employer Withholding

2a. When will you start paying wages?

Month	Day	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

2b. Household Employment Annual Filing Option

Will you file annual household employment taxes on Schedule H of your federal income tax return, Form 1040?

☐ Yes ☐ No (If you answer "yes," do not complete 2c. You will file annually)

2c. Estimate the amount of Utah wages you expect to pay in a calendar year.

- ☐ \$16,000 or less (annual filing)
☐ \$16,001 - \$200,000 (quarterly filing)
☐ \$200,001 or more (monthly filing)

Section 3 – Sales and Use Tax

Sales and use tax is reported on form TC-71 or TC-71S for single-place-of-businesses, or TC-71M or TC-71V for all others. For additional sales and use tax information, see Tax Commission Pub 25, available on our website, tax.utah.gov.

NOTE: If you have sales of goods or services in a resort community, you are responsible for collecting and remitting the resort community tax (the tax is reported on form TC-71R). The Tax Commission will automatically set up your account to report the resort community tax, based on the information you have provided regarding your sales location(s). To find your applicable sales tax rate, including the resort community rate, go online at tax.utah.gov/sales/rates.html, or wait for notification after your application is processed.

CAUTION: Goods or services purchased tax-free, but used or consumed by you or your business, must be reported on the line provided on the sales and use tax return. **You must pay sales or use tax on goods you consume.**

3a. When will you start selling or making purchases?

Month	Day	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

3b. Estimate your annual net sales and purchases subject to tax.

- ☐ \$16,000 or less (annual filing*)
☐ \$16,001 - \$800,000 (quarterly filing*)
☐ \$800,001 - \$1,500,000 (monthly filing)
☐ \$1,500,001 or more (monthly filing plus mandatory EFT payments)

*Check this box to voluntarily file monthly: ☐

3c. Sales and Use Tax

✓ Read and review all questions. Check all boxes for which your answer is "yes."

1. ☐ Will you sell goods or services from **only one fixed place of business** in Utah? Schedule A
2. ☐ Will you sell goods or services from **more than one fixed place of business** in Utah (complete Section 4 and/or TC-69B)? Schedule A
3. ☐ Will you sell goods or services from a **non-fixed place of business**, such as door-to-door or through vending machines or multi-level marketing? Also check this box if your business is located in Utah and you ship goods from a location outside Utah to a Utah customer. Schedule B
4. ☐ Will you sell **prepared food or beverages** from a **non-fixed place of business**, such as a mobile food stand or catering truck? Sch. B/TC-71F
5. ☐ Are you a vendor who has **no physical or representational presence in Utah** who is selling goods or services shipped direct by U.S. mail or common carrier to Utah customers? See Pub 37, "Business Activity and Nexus in Utah." Schedule C
6. ☐ Are you a **utility** providing telephone service, electricity or gas? Schedule A
7. ☐ Will you have **retail sales of new tires**? This includes new tires sold as part of a vehicle sale, new tires purchased on or for vehicles that are rented, or new tires purchased from all those not collecting the Waste Tire Recycling Fee. Form TC-71W
8. ☐ Do you **purchase natural gas or electricity** from someone other than your local public utility? Form TC-71E
9. ☐ Are you selling motel, hotel, trailer court, campground or other **lodging accommodations**? Form TC-71T
10. ☐ Will you have **restaurant sales** or sales of prepared food or beverages? Fm.TC-71F/FV
11. ☐ Will you **rent motor vehicles to customers for less than 31 days**, registered for 12,000 pounds or less? Fm.TC-71F/FV

3d. Use Tax

✓ Read and review both questions. Check all boxes for which your answer is "yes."

1. ☐ Are you a **real property contractor** bringing material directly to a Utah job site and/or having material shipped direct to a Utah job site from a location outside Utah? Schedule B
2. ☐ Will you **purchase goods or services tax-free from vendors located outside Utah** for storage, use or consumption by you or your business in Utah and need to report use tax of more than \$400 annually?

NOTE: If only the "Use Tax" boxes are checked, you will be issued an "H" number for reporting tax-free purchases from outside of Utah. **This number may not be used to make tax-free purchases.**

If an answer to a question above changes, notify the Tax Commission.

Section 4 – Additional Business Locations

Complete only if you have additional locations for sales and use tax

If you need more space for additional business locations, attach a list detailing each one, including the information requested below; or attach form TC-69B, *Additional Business Locations for a Sales Tax Account*. A "business location" is any fixed place of business, including a branch, a satellite office, a warehouse or an outlet in Utah.

DBA/Business Name Business or trade name at this physical location		Business telephone number	
Physical street address of business (P.O. Box not acceptable)			
City	County	State	Zip code
Business Description If business or product is different from Section 1 (1g), describe here for this location.			
		Office Use Only	
		County <input type="text"/>	
		City Code <input type="text"/>	
		SIC Code <input type="text"/>	
		USTC SIC <input type="text"/>	
		NAICS <input type="text"/>	
DBA/Business Name Business or trade name at this physical location		Business telephone number	
Physical street address of business (P.O. Box not acceptable)			
City	County	State	Zip code
Business Description If business or product is different from Section 1 (1g), describe here for this location.			
		Office Use Only	
		County <input type="text"/>	
		City Code <input type="text"/>	
		SIC Code <input type="text"/>	
		USTC SIC <input type="text"/>	
		NAICS <input type="text"/>	
DBA/Business Name Business or trade name at this physical location		Business telephone number	
Physical street address of business (P.O. Box not acceptable)			
City	County	State	Zip code
Business Description If business or product is different from Section 1 (1g), describe here for this location.			
		Office Use Only	
		County <input type="text"/>	
		City Code <input type="text"/>	
		SIC Code <input type="text"/>	
		USTC SIC <input type="text"/>	
		NAICS <input type="text"/>	

Section 5 – Authorized Signature

Required by all applicants.

I understand that any person (including employees, corporate directors, corporate officers, etc.) who has or will have the authority to direct accounting processes or who is required to collect, account for, and pay any taxes and fails to do so shall be liable for a penalty equal to the total amount of tax not collected, not accounted for, or not paid under the provisions of UCA §59-1-302.

I also understand that I am required to notify the Tax Commission if I add or close a business location; or change the name, organizational structure, officer status, or address of the business.



Print Name: _____

Title: _____

Date: _____

If a sole proprietor, signature must match SSN provided in Section 1 (1c) (e.g., a husband or wife may not sign on behalf of each other). If a partnership, one general partner must sign. If a corporation, an officer of the corporation authorized to sign on behalf of the corporation must sign; if a limited liability company, a member must sign; if a trust, the grantor or a trustee must sign.